

**EVANGELINE PARISH SOLID WASTE
DISPOSAL COMMISSION, STATE OF LOUISIANA
ANNUAL FINANCIAL REPORT
JUNE 30, 2012**

TABLE OF CONTENTS

INDEPENDENT AUDITOR'S REPORT	1-2
BASIC FINANCIAL STATEMENTS:	
Government-Wide Financial Statements:	
Statement of New Assets	3
Statement of Activities	4
Fund Financial Statements:	
Governmental Funds:	
Balance sheet	5
Reconciliation of the Governmental Funds Balance Sheet to The Governmental- Wide Financial Statement of Net Assets	6
Statement of Revenues, Expenditures, and Changes in Fund Balances-Governmental Funds	7
Reconciliation of the Statement of Revenues, Expenditures, and changes in Fund Balances-Governmental Funds to the Statement of Activities	8
Notes to the Financial Statements	9-20
REQUIRED SUPPLEMENTARY INFORMATION	
Budgetary Comparison Schedule:	
General Fund	21
Required Supplementary Notes	22
OTHER SUPPLEMENTARY INFORMATION	
Budgetary Comparison Schedule-Expenditures:	
General Fund	23-26
INDEPENDENT AUDITORS REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS	27-28
SCHEDULE OF FINDINGS AND RESPONSES	29
SCHEDULE OF PRIOR YEAR FINDINGS	30

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INDEPENDENT AUDITOR'S REPORT

To the President and Commission Members
Evangeline Parish Solid Waste Disposal Commission
Ville Platte, Louisiana

We have audited the accompanying financial statements of the governmental activities of the Evangeline Parish Solid Waste Disposal Commission, a component unit of the Evangeline Parish Police Jury, as of and for the year ended June 30, 2012, which collectively comprise the Commission's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Evangeline Parish Solid Waste Disposal Commission's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

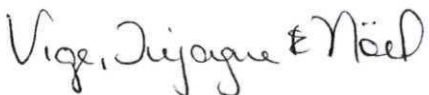
In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities of the Evangeline Parish Solid Waste Disposal Commission, as of June 30, 2012, and the respective changes in financial position, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated September 28, 2012, on our consideration of the Evangeline Parish Solid Waste Disposal Commission's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on page 21 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquires of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Commission's financial statements as a whole. The other supplementary information listed in the table of contents is presented for purposes of additional analysis and are not a required part of the financial statements. The other supplementary information listed in the table of contents is the responsibility of management and was derived from and related directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.



Vige, Tujague, and Noel, CPA's
Eunice, Louisiana
September 28, 2012

BASIC FINANCIAL STATEMENTS

GOVERNMENT- WIDE FINANCIAL STATEMENTS

EVANGELINE PARISH SOLID WASTE DISPOSAL COMMISSION

Statement of Net Assets

June 30, 2012

ASSETS	Governmental Activities
Current assets:	
Petty cash	\$ 60
Cash and interest-bearing deposits	839,971
Sales tax receivable	361,860
Accounts receivable	18,293
Prepaid assets	9,827
Total current assets	<u>1,230,011</u>
Noncurrent assets:	
Security deposit	375
Cash and interest-bearing deposits (emergency fund)	1,672,516
Capital assets, net (Note C)	1,504,224
Total noncurrent assets	<u>3,177,115</u>
Total assets	<u>4,407,126</u>
LIABILITIES	
Current liabilities:	
Accounts payable	256,836
Retirement payable	708
Payroll taxes payable	228
Compensated absences payable	15,078
Total current liabilities	<u>272,850</u>
Total liabilities	<u>272,850</u>
NET ASSETS	
Invested in capital assets, net of related debt	1,504,224
Unrestricted	2,630,052
Total net assets	<u>\$ 4,134,276</u>

The accompanying notes are an integral part of the basic financial statements.

EVANGELINE PARISH SOLID WASTE DISPOSAL COMMISSION

Statement of Activities

For the Year Ended June 30, 2012

EXPENSES:	Governmental Activities
Solid waste collection and disposal:	
Operating	\$ 3,919,617
Depreciation	170,711
Total program expenses	<u>4,090,328</u>
PROGRAM REVENUES:	
Charges for collection and disposal	67,103
Net program expenses	<u>4,023,225</u>
GENERAL REVENUE:	
Sales tax	3,786,222
Interest	24,805
Rent	34,056
Miscellaneous	8,079
Intergovernmental	33,147
Gain on disposition of assets	40,689
Total general revenues	<u>3,926,998</u>
Increase/(decrease) in net assets	<u>(96,227)</u>
Net assets - beginning of the year	<u>4,230,503</u>
Net assets - end of the year	<u>\$ 4,134,276</u>

The accompanying notes are an integral part of the basic financial statements.

FUND FINANCIAL STATEMENTS

EVANGELINE PARISH SOLID WASTE DISPOSAL COMMISSION

Balance Sheet
Governmental Funds
June 30, 2012

ASSETS	General Fund
Petty cash	\$ 60
Cash and interest bearing deposits	2,512,487
Accounts receivable	18,293
Sales tax receivable	363,964
Security deposits	375
Prepaid assets	9,827
Total assets	<u>\$ 2,905,006</u>
LIABILITIES AND FUND BALANCES	
Liabilities:	
Accounts payable	\$ 256,836
Retirement payable	708
Payroll taxes payable	228
Total current liabilities	<u>257,772</u>
Total liabilities	<u>257,772</u>
Fund balance:	
Committed	1,672,516
Unassigned	974,718
Total fund balance	<u>2,647,234</u>
Total liabilities and fund balance	<u>\$ 2,905,006</u>

The accompanying notes are an integral part of the basic financial statements.

EVANGELINE PARISH SOLID WASTE DISPOSAL COMMISSION

Reconciliation of the Governmental Funds
Balance Sheet to the Statement of Net Assets
June 30, 2012

Total fund balances of governmental funds at June 30, 2012	\$ 2,647,234
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Total net assets reported for governmental
activities in the statement of net assets
are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.	1,504,224
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Sales tax which were not measurable at year end and not considered available as current financial resources at year end	(2,104)
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Some liabilities are not due and payable in the
current period and, therefore, are not reported
as liabilities in the funds.

Compensated absences	<u>(15,078)</u>
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Net Assets of Governmental Activities	<u>\$ 4,134,276</u>
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The accompanying notes are an integral part of the basic financial statements.

EVANGELINE PARISH SOLID WASTE DISPOSAL COMMISSION
Statement of Revenues, Expenditures, and
Changes in Fund Balance-Governmental Funds
For the Year Ended June 30, 2012

REVENUES	<u>General Fund</u>
Sales Tax	\$ 3,788,326
Interest	24,805
Rent	34,056
Site Charges	67,103
Miscellaneous	152,913
Intergovernmental	<u>33,147</u>
Total Revenues	<u>4,100,350</u>
EXPENDITURES	
Current Operating	3,928,107
Capital Outlay	<u>262,326</u>
Total Expenditures	<u>4,190,433</u>
Net Change in Fund Balance	(90,083)
FUND BALANCE, BEGINNING OF THE YEAR	<u>2,737,317</u>
FUND BALANCE, END OF THE YEAR	<u><u>\$ 2,647,234</u></u>

The accompanying notes are an integral part of the basic financial statements.

EVANGELINE PARISH SOLID WASTE DISPOSAL COMMISSION
Reconciliation of the Statement of Revenues,
Expenditures, and Changes in Fund Balances-Governmental Funds
To the Statement of Activities
For the Year Ended June 30, 2012

Total net change in fund balances for the year ended June 30, 2011 per the Statement of Revenues, Expenditures and Changes in Fund Balance	\$ (90,083)
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The change in net assets reported for
governmental activities in the statement
of activities is different because:

Governmental funds report capital outlays as
expenditures. However, in the statement of activities
the cost of those assets is allocated over their estimated
useful lives and reported as depreciation expense.

Capital outlay	\$ 262,326	
Depreciation expense	<u>(170,711)</u>	91,615

The net effect of various miscellaneous transactions involving capital assets (sales) is to decrease net assets	(104,145)
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Some items reported in the statement of activities do
not require the use of current financial resources and,
therefore, are not reported as expenditures in governmental
funds.

Compensated absences	8,490
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Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds	<u>(2,104)</u>
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Total change in net assets for the year ended June 30, 2011 per the Statement of Activities	<u><u>\$ (96,227)</u></u>
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The accompanying notes are an integral part of the basic financial statements.

EVANGELINE PARISH SOLID WASTE DISPOSAL COMMISSION
Notes to Financial Statements
June 30, 2012

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying basic financial statements of the Evangeline Parish Solid Waste Disposal District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements. The accounting and reporting framework and the more significant accounting policies are discussed in the subsequent subsection of this note.

Financial Reporting Entity

The Commission is a specially-created district responsible for the parish-wide collection and disposal of solid waste. The Commission's major funding is provided by sales tax collections.

This report includes all of the funds of the Commission. It includes all activities considered to be part of (controlled by or dependent on) the Commission. The Commission is a component unit of the Evangeline Parish Police Jury.

As the governing authority of the parish, for reporting purposes, the Evangeline Parish Government is the financial reporting entity for Evangeline Parish. The financial reporting entity consists of (a) the primary government (parish government), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statement to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Evangeline Parish Government for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the parish government to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the parish government.
2. Organizations for which the parish government does not appoint a voting majority but are fiscally dependent on the parish government.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature of significance of the relationship.

EVANGELINE PARISH SOLID WASTE DISPOSAL COMMISSION
Notes to Financial Statements
June 30, 2012

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Presentation

Government – Wide Financial Statements:

The Statement of Net Assets and Statement of Activities display information on all of the nonfiduciary activities of the Evangeline Parish Solid Waste Disposal District, the primary government, as a whole. They include all funds of the reporting entity. These statements present governmental activities. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The Statement of Activities demonstrates the degree to which the direct expenses of a give function or segment is offset by program revenues. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees and charges paid by the recipients of goods or services offered by the programs, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements:

Fund financial statements of the reporting entity are organized on the basis of funds, each of which is considered to be separate accounting entities. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. Fund financial statements report detailed information about the Evangeline Parish Solid Waste Disposal District. As a general rule, interfund eliminations are not made in the fund financial statements.

Funds of the Commission are classified as governmental funds. Governmental funds account for the Commission's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fixed assets, and the servicing of general long-term debt. The emphasis on fund financial statements is on major funds, each displayed in a separate column. A fund is considered major if it is the primary operating fund of the Disposal District or meets the following criteria:

- a. Total assets, liabilities, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type; and

EVANGELINE PARISH SOLID WASTE DISPOSAL COMMISSION
Notes to Financial Statements
June 30, 2012

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

- b. Total assets, liabilities, revenues, or expenditures/expense of the individual governmental or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined

Governmental funds of the Commission include the General Fund. The General Fund is the primary operating fund of the Commission. It is used to account for all activities except those legally or administratively required to be accounted for in other funds.

Measurement Focus and Basis of Accounting

Measurement focus is a term used to describe “which” transactions are recorded within the various financial statements. Basis of accounting refers to “when” transactions are recorded regardless of the measurement focus applied.

Measurement Focus:

In the fund financial statements, all governmental funds utilize a “current financial resources” measurement focus. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. For this purpose, the Commission considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

The government-wide financial statements utilize an “economic resources” measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. All assets and liabilities (whether current or noncurrent) associated with their activities are reported. Fund balance is classified as net assets.

Basis of Accounting:

In the government-wide Statement of Net Assets and Statement of Activities, governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

In the fund financial statements, governmental funds are presented on the modified accrual basis of accounting. Under this modified accrual basis of accounting, revenues are recognized when “measurable and available.” Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within the current period or within sixty days after year-end.

EVANGELINE PARISH SOLID WASTE DISPOSAL COMMISSION
Notes to Financial Statements
June 30, 2012

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. An exception to this general rule is principal and interest on general long-term debt which are recognized when due.

Purchases of various operating supplies are regarded as expenditures at the time purchased, and inventories of such supplies (if any) are not recorded as assets at the close of the fiscal year.

Expenditures for insurance and similar services which extend over more than one accounting period are accounted for as expenditures of the period of acquisition.

Assets, Liabilities, and Equity

Cash and Interest-Bearing Deposits:

For the purpose of the Statement of Net Assets, cash and interest-bearing deposits includes all demand, savings accounts, and certificates of deposits of the Commission.

Receivables:

In the government-wide statements, receivables consist of all revenues earned at year-end and not yet received. Major receivables balances for the governmental activities include sales tax, dumpsite charges, roll-off charges, and limb crew salary reimbursements.

In the fund financial statements, material receivables in governmental funds include sales tax, dumpsite charges, roll-off charges, and limb crew salary reimbursements since they are both measurable and available. Interest and investment earnings are recorded when earned only if paid within 60 days since they would be considered both measurable and available.

Capital Assets:

The accounting treatment over property, plant, and equipment (capital assets) depends on whether they are reported in the government-wide or fund financial statements.

Government-wide Statements

In the government-wide financial statements, capital assets are capitalized at historical cost or estimated historical cost if actual is unavailable, except for donated fixed assets, which are recorded at their estimated fair value at the date of donation. The Commission maintains a threshold level of \$5,000 or more for

EVANGELINE PARISH SOLID WASTE DISPOSAL COMMISSION
Notes to Financial Statements
June 30, 2012

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

capitalizing assets. Estimated historical cost of \$275,709 was used to value the assets acquired prior to July 1, 1988.

Depreciation of all exhaustible fixed assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Assets.

Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

Equipment	10 years
Improvements	20 years
Buildings	40 years

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Fund Financial Statements

In the fund financial statements, fixed assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

Equity Classifications:

Government-wide Statements

Equity is classified as net assets and displayed in three components:

- a. Invested in capital assets, net of related debt - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net assets – Consists of net assets with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net assets – All other net assets that do not meet the definition of “restricted” or “invested in capital assets, net of related debt.”

EVANGELINE PARISH SOLID WASTE DISPOSAL COMMISSION
Notes to Financial Statements
June 30, 2012

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Statements

In the fund financial statements, governmental funds report aggregate amount for five classifications of fund balances based on the constraints imposed on the use of these resources. The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form – prepaid items or inventories; or (b) legally or contractually required to be maintained intact.

The spendable portion of the fund balance comprises the remaining for classifications: restricted, committed, assigned, and unassigned.

- a. Restricted fund balance. This classification reflects the constraints imposed on resources either (a) externally by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.
- b. Committed fund balance. These amounts can only be used for specific purposes pursuant to constraints imposed by formal resolutions or ordinances of the Evangeline Solid Waste Commission. Those committed amounts cannot be used for any other purpose unless the city council removes the specified use by taking the same type of action imposing the commitment. This classification also includes contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.
- c. Assigned fund balance. This classification reflects the amounts constrained by the commission's "intent" to be used for specific purposes, but are neither restricted nor committed. The Evangeline Parish Solid Waste Commission has the authority to assign amounts to be used for specific purposes. Assigned fund balances include all remaining amounts (except negative balances) that are reported in governmental funds, other than the General Fund, that are not classified as nonspendable and are neither restricted nor committed.
- d. Unassigned fund balance. This fund balance is the residual classification for the General Fund. It is also used to report negative fund balances in other governmental funds.

When both restricted and unrestricted resources are available for use, it is the Commission's policy to use externally restricted resources first, then unrestricted resources – committed, assigned, and unassigned – in order as needed.

EVANGELINE PARISH SOLID WASTE DISPOSAL COMMISSION
Notes to Financial Statements
June 30, 2012

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Committed Assets:

Committed assets include cash and interest-bearing deposits of the general fund that are set aside for emergency use. This takes a two-thirds vote of a quorum present to allow usage of these funds. The Commission has set aside \$1,672,516 for this purpose.

Revenues, Expenditures, and Expenses

Sales Tax:

The Commission presently levies a one-percent sales tax on taxable sales within the District. The sales tax is collected by the Evangeline Parish Tax Commission and is remitted to the Commission by the end of the month following receipt by the Tax Commission. The Tax Commission receives the sales tax approximately 20 days after the end of the month in which the sales occurred. The sales tax is recorded entirely in the General Fund. Sales taxes collected by the Tax Commission in July (which represents sales for June) and received by the Commission in July have been accrued and are included under the caption "Sales Tax Receivable" in the Statement of Net Assets.

Operating Revenues and Expenses:

Operating revenues and expenses for governmental funds are those that result from providing services and producing and delivering goods and/or services. It also includes all revenue and expenses not related to capital and related financing, noncapital financing, or investing activities.

Expenditures/Expenses:

In the government-wide financial statements, expenses are classified by function for governmental activities.

In the fund financial statements, expenditures are classified as follows:

Governmental Funds – By Character:	Current
	Debt Service
	Capital Outlay

In the fund financial statements, governmental funds report expenditures of financial resources.

EVANGELINE PARISH SOLID WASTE DISPOSAL COMMISSION
Notes to Financial Statements
June 30, 2012

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Budget and Budgetary Accounting

The Commission follows these procedures in establishing the budgetary data reflected in these financial statements:

1. Prior to May 31, the Commission manager meets with the Budget and Finance Committee to draw up the budget.
2. A summary of the budget is published and made available for public inspection.
3. A public hearing is held during the regular June meeting of the District's Commission. The budget is then adopted by resolution of the Commission.
4. Amendments to any items of the budget must be approved by the Commission.
5. Budgets for all funds are adopted on a basis consistent with generally accepted accounting principles. Budgeted amounts are as originally adopted, or as amended during the year by the Commission.
6. Operating appropriations, to the extent not expended or encumbered, lapse at year-end. Capital appropriations continue in force until the project is completed or deemed abandoned.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

NOTE 2 – RETIREMENT COMMITMENTS

As of January 1, 1991, all eligible employees of the Solid Waste Commission became members of the State Parochial Employees Retirement System. Contributions to the system are made by both employees and the commission as a percentage of salaries. The current contribution rates are 9.5% of covered wages for employees and 15.75% of covered wages for the Commission. Future deficits in the system will be financed by the state and the commission will have no further liability to the system, except current contributions. Data concerning the actual status of the system is not available. The Commission contributed \$111,328 on wages of \$706,843 during the fiscal year ended June 30, 2012.

EVANGELINE PARISH SOLID WASTE DISPOSAL COMMISSION

Notes to Financial Statements

June 30, 2012

NOTE 3 – CONTINGENT LIABILITY

The Commission is contingently liable for its pro rata share of the cost of defending any claims, causes of action, demands, suits or judgments and for its pro rata share of the payment of any judgments or costs of clean up due to the generation and disposal of waste at permitted landfill sites. The Commission currently has \$175,161 in a trust account on deposit with a financial institution to be used in the event that it is determined to be responsible for cleanup costs at a landfill site that it is no longer using. No estimate of the amount of liability (if any) can be made at this time.

NOTE 4 – COMPENSATION TO COMMISSIONERS

	Convention	Travel	Salary	Total
Bernice Ardoin	\$ -	\$ 420	\$ 2,300	\$ 2,720
Curley Dossman	896	175	2,400	3,471
Leon Estes	-	1,626	2,400	4,026
Dillard Fontenot	-	475	2,400	2,875
Ray Forman	1,345	600	2,400	4,345
Lee Bertman Ardoin	1,167	175	2,400	3,742
John Deshotel	-	954	2,400	3,354
Lionel Manuel	-	24	200	224
Nettie Campbell	-	191	1,000	1,191
Donald Thomas	1,096	175	2,400	3,671
Phillip Miller	2,333	300	2,400	5,033
Paul N. Berzas, Jr.	2,372	163	2,300	4,835
Cristal Messer	-	130	800	930
Jimmy Arvie	-	111	1,400	1,511
Wilda Chamberlain	1,309	242	2,000	3,551
Total	<u>\$ 10,518</u>	<u>\$ 5,761</u>	<u>\$29,200</u>	<u>\$45,479</u>

EVANGELINE PARISH SOLID WASTE DISPOSAL COMMISSION
Notes to Financial Statements
June 30, 2012

NOTE 5 – CAPITAL ASSETS

Capital Assets activity for the year ended June 30, 2012, was as follows:

	Balance 6/30/2011	Additions	Deletions	Balance 6/30/2012
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 68,680	\$ 20,000	\$ -	\$ 88,680
Capital assets being depreciated:				
Machinery and equipment	1,527,117	165,700	139,636	1,553,181
Improvements other than buildings	1,516,094	76,626	-	1,592,720
Buildings	432,223	-	-	432,223
Total capital assets:	<u>3,544,114</u>	<u>262,326</u>	<u>139,636</u>	<u>3,666,804</u>
Less accumulated depreciation				
Machinery and equipment	957,749	95,740	35,491	1,017,998
Improvements other than buildings	898,683	63,996	-	962,679
Buildings	170,928	10,975	-	181,903
Total accumulated depreciation	<u>2,027,360</u>	<u>170,711</u>	<u>35,491</u>	<u>2,162,580</u>
Governmental activities capital assets, net	<u>\$ 1,516,754</u>	<u>\$ 91,615</u>	<u>\$ 104,145</u>	<u>\$ 1,504,224</u>

Depreciation expense was charged to functions as follows:

Governmental activities:	
Solid waste collection and disposal	<u>\$ 170,711</u>
Total governmental activities depreciation expense	<u>\$ 170,711</u>

EVANGELINE PARISH SOLID WASTE DISPOSAL COMMISSION

Notes to Financial Statements

June 30, 2012

NOTE 6 – CASH

Under state law, the District may deposit funds with any bank located within the state and organized under the laws of the State of Louisiana, any other state in the union, or under the laws of the United States. Further, the District may invest in time deposits or certificates of deposit of those banks.

Bank deposits must be secured by federal depository insurance or the pledge of securities owned by the bank. The market value of the pledged securities must at all times equal or exceed 100 percent of the uninsured amount on deposit with the bank.

The Evangeline Parish Solid Waste Disposal Commission's bank and book balances of cash and interest – bearing deposits totaled \$2,581,686 and \$2,510,487, respectively at June 30, 2012. These deposits were insured and collateralized at that date as follows:

FDIC Insurance	\$ 250,000
Collateral Pledged Securities	<u>2,579,961</u>
Total Insurance and	
Collateral	<u>\$2,829,961</u>

Cash was adequately collateralized at June 30, 2012.

NOTE 7 – LITIGATION

The Commission does not have any pending or threatened litigation as of June 30, 2012.

NOTE 8 – SUBSEQUENT EVENTS

Subsequent events were evaluated through September 28, 2012, which is the date the financial statements were available to be issued. As of September 28, 2012, there were no subsequent events noted.

NOTE 9 – COMPENSATED ABSENCES

Employees receive six days of sick leave upon employment. After one full year of employment, employees receive ten days of sick leave and five days of vacation. Employees receive ten days of vacation for years three through ten of employment and fifteen days of vacation for years eleven through twenty-five of employment. After twenty-five years employment, employees receive twenty days of vacation. Vacation time may be carried over no longer than one year. Sick leave may be carried over for an unlimited time period. The Commission changed its policy on compensated absences with the adoption of a new employee handbook on May 14, 2012. Under the new policy, unused sick leave will no longer be payable at time of termination,

EVANGELINE PARISH SOLID WASTE DISPOSAL COMMISSION
Notes to Financial Statements
June 30, 2012

NOTE 9 – COMPENSATED ABSENCES (continued)

resignation or retirement. This change in policy resulted in a reduction of long-term accrued compensated absences – sick leave, in the amount of \$22,793, which is reflected in the Government Wide Financial Statements.

NOTE 10 – Concentration of Risk

The Evangeline Parish Solid Waste Commission is dependent on collections of a 1% general sales tax collected in Evangeline Parish and is geographically bound by the boundary of Evangeline Parish.

REQUIRED SUPPLEMENTARY INFORMATION

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EVANGELINE PARISH SOLID WASTE DISPOSAL COMMISSION
 Budgetary Comparison Schedule
 General Fund
 For the Year Ended June 30, 2012

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	Variance With Final Budget Positive (Negative)
Revenues:				
Sales Tax	\$3,600,000	\$3,600,000	\$3,788,326	\$ 188,326
Interest	40,000	27,000	24,805	(2,195)
Rent	33,000	33,500	34,056	556
Site Charges	81,300	64,900	67,103	2,203
Miscellaneous	5,850	151,600	152,915	1,315
Intergovernmental	33,000	33,000	33,147	147
Total Revenues	<u>3,793,150</u>	<u>3,910,000</u>	<u>4,100,352</u>	<u>190,352</u>
Expenditures				
Current Operating	3,911,590	4,133,225	3,928,107	205,118
Capital Outlay	<u>450,000</u>	<u>53,000</u>	<u>262,326</u>	<u>(209,326)</u>
Total Expenditures	<u>4,361,590</u>	<u>4,186,225</u>	<u>4,190,433</u>	<u>(4,208)</u>
Excess (Deficiency) of Revenues Over Expenditures	(568,440)	(276,225)	(90,081)	186,144
Fund Balance, Beginning of Year	<u>2,737,317</u>	<u>2,737,317</u>	<u>2,737,317</u>	-
Fund Balance, End of Year	<u>\$2,168,877</u>	<u>\$2,461,092</u>	<u>\$2,647,236</u>	<u>\$ 186,144</u>

See accompanying notes to Required Supplementary Information

EVANGELINE PARISH SOLID WASTE DISPOSAL COMMISSION
Required Supplementary Notes
June 30, 2012

Budget and Budgetary Accounting

The Commission follows these procedures in establishing the budgetary data reflected in these financial statements:

1. Prior to May 31, the Commission manager meets with the Budget and Finance Committee to draw up the budget.
2. A summary of the budget is published and made available for public inspection.
3. A public hearing is held during the regular June meeting of the District's Commission. The budget is then adopted by resolution of the Commission.
4. Amendments to any items of the budget must be approved by the Commission.
5. Budgets for all funds are adopted on a basis consistent with generally accepted accounting principles. Budgeted amounts are as originally adopted, or as amended during the year by the Commission.
6. Operating appropriations, to the extent not expended or encumbered, lapse at year-end. Capital appropriations continue in force until the project is completed or deemed abandoned.

OTHER SUPPLEMENTARY INFORMATION

EVANGELINE PARISH SOLID WASTE DISPOSAL COMMISSION

General Fund

Budgetary Comparison Schedule - Expenditures

For the Year Ended June 30, 2012

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	Variance With Final Budget Positive (Negative)
Administrative Expenditures:				
Salaries - Office Personnel	\$ 204,000	\$ 210,000	\$ 204,540	\$ 5,460
Commissioner's Compensation	31,200	31,200	29,200	2,000
Advertisements	7,000	10,000	10,073	(73)
Dues & Subscriptions	2,000	15,000	10,523	4,477
Fringe Benefits	14,500	17,000	11,567	5,433
Retirement expense	41,000	30,000	32,656	(2,656)
Legal & Accounting	60,000	60,000	58,878	1,122
Meals & Entertainment	2,000	2,000	2,133	(133)
Office Supplies	12,000	10,000	10,370	(370)
Professional Fees	8,000	50,000	34,878	15,122
Repairs & Maintenance	10,000	10,000	9,913	87
Operating Supplies	12,000	18,000	20,917	(2,917)
Telephone	3,000	6,500	6,824	(324)
Travel	15,000	20,000	23,978	(3,978)
Utilities	12,000	12,000	10,622	1,378
Payroll Tax	8,020	5,400	6,400	(1,000)
Total Administrative Expenditures	<u>441,720</u>	<u>507,100</u>	<u>483,472</u>	<u>23,628</u>
Basile Site Expenditures:				
Salaries - Site Operators	40,000	40,000	38,429	1,571
Fringe Benefits	4,900	3,000	14,773	(11,773)
Collection & Disposal of Dumpsters	6,000	2,200	2,420	(220)
Repairs & Maintenance	500	1,200	1,000	200
Operating Supplies	500	500	251	249
Telephone	1,200	1,200	1,140	60
Utilities	1,000	1,000	934	66
Backhoe Repairs	1,500	500	124	376
Capital Outlay	-	8,000	-	8,000
Payroll Tax	1,100	3,000	3,537	(537)
Retirement	-	6,000	-	6,000
Total Basile Site Expenditures	<u>56,700</u>	<u>66,600</u>	<u>62,608</u>	<u>3,992</u>

EVANGELINE PARISH SOLID WASTE DISPOSAL COMMISSION

General Fund

Budgetary Comparison Schedule - Expenditures

For the Year Ended June 30, 2012

	Original	Final	Actual	Variance With Final Budget Positive (Negative)
General Expenditures:				
Service Contract - Residential	\$ 1,708,770	\$ 1,708,770	\$ 1,699,362	\$ 9,408
White Good Removal Expense	5,000	5,000	5,195	(195)
Recycling Expenses	3,000	6,000	8,073	(2,073)
Insurance Premiums	190,000	200,000	199,231	769
Drug Testing & Safety Expense	14,000	12,000	11,197	803
Miscellaneous	3,000	3,230	2,663	567
Bad Debts	1,000	180	760	(580)
Salaries - Mechanic & Shop Help	100,000	100,000	89,695	10,305
Fringe Benefits	11,800	6,000	10,719	(4,719)
Retirement Expense	15,000	11,000	13,410	(2,410)
Maintenance Shop Supplies	35,000	35,000	38,633	(3,633)
Backhoe Repairs	1,000	2,000	(182)	2,182
Liter Abatement Program	15,000	18,000	19,012	(1,012)
Capital Outlay	-	-	2,355	(2,355)
Payroll Tax	2,000	2,000	1,741	259
Total General Expenditures	<u>2,104,570</u>	<u>2,109,180</u>	<u>2,101,864</u>	<u>7,316</u>
Mamou Site Expenditures:				
Salaries	42,000	42,000	42,222	(222)
Fringe Benefits	-	3,000	-	3,000
Collection and Disposal of Roll-offs	30,000	27,000	25,253	1,747
Repairs & Maintenance	1,000	16,000	14,956	1,044
Backhoe Repairs & Maintenance	1,500	300	88	212
Operating Supplies	500	1,000	1,300	(300)
Telephone	1,600	1,300	1,454	(154)
Utilities	2,400	2,400	2,224	176
Chip Removal	100,000	108,000	107,964	36
Capital Outlay	-	25,000	25,000	-
Payroll Tax	6,500	3,500	3,871	(371)
Retirement	-	5,500	-	5,500
Total Mamou Site Expenditures	<u>185,500</u>	<u>235,000</u>	<u>224,332</u>	<u>10,668</u>

EVANGELINE PARISH SOLID WASTE DISPOSAL COMMISSION

General Fund

Budgetary Comparison Schedule - Expenditures

For the Year Ended June 30, 2012

	Original	Final	Actual	Variance With Final Budget Positive (Negative)
Limb Crew Expenditures:				
Salaries	\$ 212,000	\$ 212,000	\$ 208,715	\$ 3,285
Truck Maintenance, III	-	500	492	8
Truck Maintenance, IV	3,000	1,000	1,840	(840)
Truck Maintenance, V	3,000	3,000	6,921	(3,921)
Fringe Benefits	8,750	13,500	5,566	7,934
Retirement Expense	46,900	27,000	30,488	(3,488)
Chipper Repairs & Maintenance	3,000	13,000	14,703	(1,703)
Operating Supplies	1,500	3,500	3,630	(130)
Telephone	3,600	3,600	3,390	210
Ford Van #6 Repairs	1,000	1,000	270	730
SWVII	2,000	200	167	33
SWVIII	-	-	(17)	17
Old Grapppler VPI	1,500	4,200	5,035	(835)
Payroll Tax	6,850	4,000	4,400	(400)
Total Limb Crew Expenditures	<u>293,100</u>	<u>286,500</u>	<u>285,600</u>	<u>900</u>
Pine Prairie Site Expenditures:				
Salaries - Site Operator	75,000	75,000	72,048	2,952
Fringe Benefits	8,000	4,500	6,917	(2,417)
Retirement expense	11,800	9,000	10,440	(1,440)
Collection & Disposal of Dumpsters	31,000	28,000	26,550	1,450
Repairs & Maintenance	1,500	-	-	-
Backhoe Repairs & Maintenance	1,500	1,500	950	550
Operating Supplies	400	400	301	99
Telephone	700	700	576	124
Utilities	1,500	1,500	1,134	366
Capital Outlay	450,000	20,000	71,626	(51,626)
Payroll Tax	1,700	2,000	1,560	440
Total Pine Prairie Expenditures	<u>583,100</u>	<u>142,600</u>	<u>192,102</u>	<u>(49,502)</u>

EVANGELINE PARISH SOLID WASTE DISPOSAL COMMISSION

General Fund

Budgetary Comparison Schedule - Expenditures

For the Year Ended June 30, 2012

	Original	Final	Actual	Variance With Final Budget Positive (Negative)
Roll - Off Expenditures:				
Roll- Off Salary	\$ 135,000	\$ 115,000	\$ 91,069	\$ 23,931
Fringe Benefits-Roll-Off Salary	22,900	7,000	19,821	(12,821)
Retirement Expense	16,500	14,000	14,343	(343)
Telephone	4,500	4,500	3,647	853
Maintenance SWVIII	3,000	10,000	9,303	697
Maintenance SW I Parts & Repairs	3,000	8,000	11,755	(3,755)
Maintenance SW II Parts & Repairs	3,000	1,000	967	33
Maintenance SW X Parts & Repairs	1,500	-	1,983	(1,983)
Roll - Off Motor & Hydraulic Oil	6,000	7,000	5,998	1,002
Roll-Off Containers & Repairs	1,500	500	1,969	(1,469)
Roll-Off Diesel	140,000	145,000	145,622	(622)
Roll-Off Tires	80,000	80,000	86,853	(6,853)
Capital Outlay	-	155,345	163,345	(8,000)
Payroll Tax	1,600	1,500	1,415	85
Total Roll - Off Expenditures	<u>418,500</u>	<u>548,845</u>	<u>558,090</u>	<u>(9,245)</u>
Ville Platte Site Expenditures:				
Salaries - Site Operators	105,000	105,000	93,048	11,952
Fringe Benefits	12,800	6,000	11,498	(5,498)
Retirement Expense	11,100	12,000	9,991	2,009
Collection & Disposal of Roll-Offs	135,000	130,000	131,957	(1,957)
Repairs & Maintenance	3,000	14,000	12,881	1,119
Backhoe Repairs & Maintenance	2,500	14,500	15,383	(883)
Operating Supplies	1,000	1,000	728	272
Telephone	900	900	642	258
Utilities	3,000	3,000	2,530	470
Payroll Tax	4,100	4,000	3,707	293
Total Ville Platte Expenditures	<u>278,400</u>	<u>290,400</u>	<u>282,365</u>	<u>8,035</u>
Total Expenditures	<u>\$ 4,361,590</u>	<u>\$ 4,186,225</u>	<u>\$ 4,190,433</u>	<u>\$ (4,208)</u>

VIGE, TUJAGUE  NOEL

A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITORS REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT
AUDITING STANDARDS*

Honorable President and Commission Members
Evangeline Parish Solid Waste Disposal Commission
Ville Platte, Louisiana

We have audited the financial statements of the governmental activities of the Evangeline Parish Solid Waste Disposal Commission, as of and for the year ended June 30, 2012, which collectively comprise the Evangeline Parish Solid Waste Disposal Commission's basic financial statements and have issued our report thereon dated September 28, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control over Financial Reporting

Management of Evangeline Parish Solid Waste Disposal Commission is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the Evangeline Parish Solid Waste Disposal Commission's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Evangeline Parish Solid Waste Disposal Commission's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Evangeline Parish Solid Waste Disposal Commission's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in

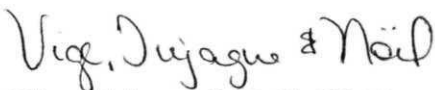
internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. However, we identified a certain deficiency in internal control over financial reporting, described in the accompanying schedule of findings and questioned costs that we consider to be a significant deficiency in internal control over financial reporting, #2012-1 A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Evangeline Parish Solid Waste Disposal Commission's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matter that is required to be reported under Government Auditing Standards and which is described in the accompanying schedule of findings and questioned costs as item #2012-1.

Evangeline Parish Solid Waste Disposal Commission's response to the finding identified in our audit is described in the accompanying schedule of findings and responses. We did not audit Evangeline Parish Solid Waste Disposal Commission's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the Commission, others within the entity, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.



Vige, Tujague & Noël, CPA's
Eunice, Louisiana
September 28, 2012

EVANGELINE PARISH SOLID WASTE DISPOSAL COMMISSION
SCHEDULE OF FINDINGS AND RESPONSES
For the Year Ended June 30, 2012

We have audited the basic financial statements of Evangeline Parish Solid Waste Disposal Commission as of and for the year ended June 30, 2012, and have issued our report thereon dated September 28, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our audit of the financial statements as of June 30, 2012, resulted in an unqualified opinion.

Section I. Summary of Auditor's Reports

- a. Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Material to the Financial Statements.

Internal Control

Significant Deficiencies X Yes No

Material Weaknesses Yes X No

Compliance

Compliance Material to Financial Statements Yes X No

Section II. Financial Statement Findings

2012-1. Inadequate segregation of duties.

Finding: The segregation of duties is inadequate to provide effective internal control.

Cause: The condition is due to economic and space limitations.

Recommendation: No action is recommended.

Management's

Response: Management concurs with the recommendation.

Section III Management Letter

None Issued.

EVANGELINE PARISH SOLID WASTE DISPOSAL COMMISSION

Schedule of Prior Year Audit Findings

For the Year Ended June 30, 2011

Ref. No.	Fiscal Year Finding Initially Occurred	Description of Finding	Corrective Action Taken	Corrective Action Planned	Name of Contact Person	Anticipated Completion Date
2011-1	Unknown	The segregation of duties is inadequate to provide effective internal control. The condition is due to economic and space limitations.	N/A	No action is recommended.	James Berthelot, Executive Director	N/A
2011-2	6/2011	Travel reimbursements were paid to one employee on an unaccountable basis and the amounts were not included in the employee's compensation. The amount of reimbursements during the audit period amounted to \$11,200. The Commission was making payments to an employee for the business use of his personal vehicle on an unaccountable basis for a portion of the audit period.	Yes	The Commission changed to an accountable plan and only reimburse the actual amount of the business use of his personal vehicle based on mileage logs and any additional documentation, as deemed necessary to verify the expenses or include the reimbursements as additional compensation on the employees W-2.	James Berthelot, Executive Director	Done
2011-3	06/2010	Purchase orders were not issued for all required expenditures	Yes, ongoing	Management will closely monitor all purchases to ensure that purchase orders are approved and issued	James Berthelot, Executive Director	Done
2011-4	06/2011	Verification of approval on several invoices and purchase orders could not be found. Verbal approvals were not reduced to writing or notations were not made to the purchase orders or invoices	Yes	Purchase orders and invoices should contain the necessary verification of approval as per the policy.	James Berthelot, Executive Director	Done.